

**Plaintiff
Exhibit**

101

11883 Department of the Treasury - Internal Revenue Service
Form 668 (Y)(c)
 (Rev. February 2004) **Notice of Federal Tax Lien**

Area:
 SMALL BUSINESS/SELF EMPLOYED AREA #2
 Lien Unit Phone: (800) 913-6050

Serial Number
 952455913

For Optional Use by Recording Office

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer SHANT HOVNANIAN

Residence
 1 DAG HAMMARSKJOLD PLAZA
 FREEHOLD, NJ 07728-5221



003B5K

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2002	XXX-XX-	12/22/2003	01/21/2014	8294653.63
1040	12/31/2002	XXX-XX-	10/22/2008	11/21/2018	
1040	12/31/2002	XXX-XX-	02/13/2013	03/15/2023	

Place of Filing

Office of the County Clerk
 Monmouth
 FREEHOLD, NJ 07728

Total \$ 8294653.63

This notice was prepared and signed at DETROIT, MI, on this,
 the 30th day of July, 2013.

Signature
 for M. MACGILLIVRAY


Title
 REVENUE OFFICER
 (732) 761-3338

22-03-3930

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien
 Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)
 CAT. NO 60025X

Form 668 (Y)(c) (Rev. February 2004)	11883	Department of the Treasury - Internal Revenue Service Notice of Federal Tax Lien			
Area: SMALL BUSINESS/SELF EMPLOYED AREA #2 Lien Unit Phone: (800) 913-6050		Serial Number 949755313	For Optional Use by Recording Office		
As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.			TOTAL PAID \$25.00 COUNTY RECORDING FEES \$25.00 Total Fees: 1 PAGE: 7330 BOOK: OR-9026 11:15:55 AM JUL 23, 2013 RECORDED ON 2013082178 INSTRUMENT NUMBER MONMOUTH COUNTY, NJ M CLAIRE FRENCH, CITY CLK		
Name of Taxpayer SHANT HOVNANIAN			 003AU1		
Residence 1 DAG HAMMARSKJOLD PLAZA FREEHOLD, NJ 07728-5221			IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).		
Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2004	XXX-XX-	03/13/2006	04/12/2016	
1040	12/31/2004	XXX-XX-	02/13/2013	03/15/2023	2308019.26
1040	12/31/2007	XXX-XX-	11/24/2008	12/24/2018	
1040	12/31/2007	XXX-XX-	03/29/2010	04/28/2020	13928.50
Place of Filing Office of the County Clerk Monmouth FREEHOLD, NJ 07728					Total \$ 2321947.76

This notice was prepared and signed at DETROIT, MI, on this,

the 16th day of July, 2013.

Signature  for M. MACGILLIVRAY	Title REVENUE OFFICER (732) 761-3338
22-03-3930	

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien
 Rev. Rul. 71-486, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)
 CAT. NO 60025X

Form 668 (Y)(c)
(Rev. February 2004)

11883

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

Area:

SMALL BUSINESS/SELF EMPLOYED AREA #2
Lien Unit Phone: (800) 913-6050

Serial Number

998520614

For Optional Use by Recording Office

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer SHANT HOVNANIAN

Residence

1 DAG HAMMARSKJOLD PLAZA
FREEHOLD, NJ 07728-5221

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2003	XXX-XX-	11/22/2004	12/22/2014	655089.99
1040	12/31/2003	XXX-XX-	10/22/2008	11/21/2018	
1040	12/31/2003	XXX-XX-	02/13/2013	03/15/2023	
Place of Filing					
Office of the County Clerk Monmouth FREEHOLD, NJ 07728					
Total					\$ 655089.99

This notice was prepared and signed at DETROIT, MI, on this,
the 06th day of May, 2014.

Signature

for M. MACGILLIVRAY

Title

REVENUE OFFICER
(732) 761-3338

22-03-3930

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)
CAT. NO 60025X

CLARE FRENCH, CITY CLK
MONMOUTH COUNTY, NJ
INSTRUMENT NUMBER
2014036185
RECORDED ON
MAY 13, 2014
10:24:46 AM
BOOK: 08-9065
PAGE: 3194
Total Pages: 1
COUNTY RECORDING
FEES \$25.00
TOTAL PAID \$25.00